

Pullman School District No. 267
Whitman County, Washington
September 1, 1995 Through August 31, 1996

Schedule Of Findings

1. Staff Mix Factors Should Be Accurately Reported

Our review of the district's staff mix system disclosed occurrences of incorrect recording and reporting of staff mix factors to the Office of the Superintendent of Public Instruction (OSPI). We reviewed the files of approximately 6 percent of the district's certificated staff. Of the files reviewed, 78 percent contained inaccuracies in the recording of one or more staff mix elements. These inaccuracies resulted in the following reporting errors to OSPI:

- Four employees had credits understated.
- One employee had year of experience overstated.
- Two employees had credits overstated.

The conditions noted above resulted in improper placement of two employees on the state salary schedule and a cumulative overpayment of \$2,546 in employee salaries.

Staff mix components are an integral part of the state funding formula for school districts. The components are determined by each individual's educational training and professional experience as of October 1 of each year, and the assignment of the appropriate staff mix factor from the Legislative Evaluation and Accountability Program (LEAP) table. Both the table and guidelines for placement upon the table are set forth in Chapter 391-121 of the *Washington Administrative Code* (WAC):

WAC 392-121-270 states in part:

Each certificated instructional employee with a degree shall be placed on the state-wide salary allocation schedule and on LEAP document 1 based on the employee's year of experience, highest degree level, and total eligible credits

District officials were not aware that eligible credits and year of experience were inaccurately reported or that employees were incorrectly placed on the salary schedule. The inaccurate placement on the salary schedule and reporting of LEAP placement information may result in:

- Distorted apportionment awards resulting in over or under payments from the state.
- Employee salaries which are over or under paid.
- Requests for salary reimbursements from employees or payment of additional salaries from local funds.

We recommend district officials review all certificated staff files, identify corrections which need to be made to the staff mix factor report and inform OSPI of the corrections. We further recommend that the district implement procedures necessary to achieve accurate staff mix recording and reporting in the future.

Auditee's Response

In response to the accounting audit issue addressing fiscal year 1995-96 the following steps will be implemented to resolve the audit finding concerning personnel and placement on the state salary schedule.

The administration of Pullman School District is committed to the ongoing scrutiny and accurate placement of teachers within the system, and again would like to stress that the audit finding in this specific case deals with the improper placement of a teacher many years prior to this audit. Given our desire for continued commitment to quality and administrative responsibility the following steps are currently in place or will be implemented:

1. *As time allows, files will be reviewed for compliance.*
2. *If needed, additional staff will be appointed for review and assistance.*
3. *Any teacher moving on the salary schedule, due to the regular course of advancement, will receive a complete review of credits and classification.*

Auditor's Concluding Remarks

We appreciate the district's commitment to pursue compliance with staff mix requirements. We will review this area in our next regularly scheduled audit.